


| | | |
|---|---|------------------------------------|
|  सत्यमेव जयते | राजस्थान राज-पत्र विशेषांक | RAJASTHAN GAZETTE Extraordinary |
| | साधिकार प्रकाशित | <i>Published by Authority</i> |
| | चैत्र 14, शुक्रवार शाके 1942- अप्रेल 3, 2020 <i>Chaitra 14, Friday, Saka 1942- April 3, 2020</i> | |

भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, March 30, 2020

S.O.209:-In exercise of the powers conferred by the sixth proviso to rule 46 of the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the State Government, on the recommendations of the Council, and in supersession of this department's notification No. F.12(46)FD/Tax/2017-Pt-V-107, dated the 20th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

[F.12(46)FD/Tax/2017-Pt.V-153]

By Order of the Governor,

NISHANT JAIN,

Joint Secretary to the Government